EMPLOYER STATUS DETERMINATION Chicago & Illinois Midland Railway Company

This is the determination of the Railroad Retirement Board concerning the continued status of Chicago & Illinois Midland Railway Company (C&IM), B.A. No. 1306, as an employer under the Railroad Retirement Act (45 U.S.C. §231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. §351, et seq.) (RUIA). C&IM was ruled to be an employer under the RRA and RUIA effective January 20, 1986.

Ms. Raquel Swan, Vice President of Illinois & Midland Railroad, Inc. (I&M) (B.A. No. 2366) advised the Board in a letter dated April 19, 1996 that C&IM ceased operations at midnight on February 8, 1996 and that C&IM employees last performed compensated service on that date. She further stated that all C&IM assets were sold to I&M and that I&M took over the common carrier obligation of C&IM as of February 9, 1996. See Surface Transportation Board Finance Docket No. 32861, decided February 22, 1996. Ms. Michelle Swan of I&M stated on November 6, 2000 that C&IM made compensation payments in 1996, which were reported in that company's final reports of compensation filed in 1996.

In view of the foregoing, it is determined that Chicago & Illinois Midland Railway Company ceased to be an employer under the RRA and RUIA as of the close of business on February 8, 1996, the day that it ceased operation and last paid compensation to its employees.

Original signed by:

Cherryl T. Thomas

V. M. Speakman, Jr.

Jerome F. Kever